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# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 23 मई, 1977/2 ज्येष्ठ, 1899

**GOVERNMENT OF HIMACHAL PRADESH**

**LOCAL SELF GOVERNMENT DEPARTMENT**

**NOTIFICATION**

*Simla-171002, the 10th May, 1977*

**No. LSG-C(9)-57/76.**—In exercise of the powers vested in him under sub-section (8) of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), the Governor of Himachal Pradesh, having approved the revised Octroi Schedule of the Municipal Committee, Nalagarh, in Solan district, is pleased to notify the imposition of the Octroi duty on the revised rates as required under clause (b) of sub-section (9) of section 61 of the aforesaid Act.

The amended Octroi rates shall come into force with effect from 1st day of July, 1977.

## OCTROI SCHEDULE (WITHOUT REFUNDS)

A tax called Octroi (without refunds) calculated on the gross weight of consignments including packing, drums and other articles used in packing and a tax on animals by tail, at the rate shown in column 4 and in the case of assessment on *ad valorem* basis at the rates shown in column 4 of the Schedule herein below upon the articles or live animals mentioned in column 2 thereof, imported by rail or road into the limits of the Municipality but subject to the following provisions:—

- (i) "Octroi" means a cess on the entry of goods into the Municipality for use, consumption or sale therein.
- (ii) When an article, not specifically mentioned in this Schedule, falls under more than one item the octroi (without refunds) shall be charged on the item carrying the highest rate. If the rates are the same for both or all the items, the importer will decide under which item the article is to be classed e.g. a mixture of silk and wool may be classed as either silk or wool.

## LIST OF EXEMPTION FROM OCTROI

## (A) Articles belonging to Government:

1. Necessaries, (not being articles of food and drink) equipment and clothing imported by Officers in Command of troops of Air Force Units for the use of their Men and Followers, and grain and green fodder imported for consumption by horses, mules or other animals, maintained as part of their equipment by any person in Military or Air Force Service, provided that such grain or fodder is certified by the Commanding Officer to be imported for bona fide public purpose.
2. All road making materials such as timber, stone, blast, coal tar, steel, bitumen, sand, cement, shingle and bricks for soaling coats and coal and other fuel used in steam Road-Rollers or for melting coal tar imported by the Government of India or by any Local Government or by any Local Authority (including a Cantonment Authority) or by Contractors for use of the roads maintained by the Public Works Department or by any Local Authority (including Cantonment Authority) if accompanied at the time of import by a Certificate signed by the Gazetted Officer of Government Department or by the President, Executive Officer or Secretary of the Local Authority concerned, that such articles are required for road making.
3. Arms of any sort imported by Government.
4. Articles imported by the Police Department in connection with the Criminal cases provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of Sub-Inspector that the same are required for the said purpose.
5. Ammunition, Military Stores and other articles of Police equipment pertaining to uniform, including similar articles of National Volunteer Corps and equipments of Police Radio Service, provided that each consignment is certified by the Superintendent of Police of the District concerned (or in the case of N.V.C. by an officer authorised by the Provincial Commandant N.V.C. in this behalf) to be the property of Government in the Police Department.
6. Articles imported by the Government for the purpose of Air Raid Precaution Measures provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government to the effect that it belongs to Government.
7. Articles, stores, medicines and equipment used for medicinal and health purposes belonging to the Health and Veterinary departments of Government, provided that each consignment is accompanied by a certificate from a Medical Officer of the Health and Veterinary departments

that it belongs to Government (N.B. Equipment will not include articles like office furniture and stationery-articles).

8. Food-grains brought from abroad (Outside India) by Government for internal distribution, provided each consignment of such foodgrains is certified by the District Food Controller that it is the property of the Government in the Civil Supplies Department.

9. Printed forms used in the offices of the Government and Local Authorities, provided that each such consignment is accompanied by a certificate from a responsible officer of the Government department or the Local Authority concerned to this effect.

10. Printed forms and other election material like ballot boxes, ballot papers, locks, hammers, punches and bags connected with the general elections to the state and Central Legislatures and elections to Local Authority provided at the time of import these are accompanied by a Certificate signed by a Gazetted Officer of the Department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by the Government of India for the vaccination of children against tuberculosis, provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that the consignment in question is the property of the said enterprise.

12. All young plants for plantation on road-sides, imported by the Public Works Department, Forest Department and Local-Bodies, if accompanied at the time of import by a certificate from a responsible Officer of the Department concerned or of the Local Authority that the plants are meant for plantation on the road sides within the Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their Official duties provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibit films, publicity material (Literature) or other equipment (in use) imported for Propaganda works or for instructional purposes belonging to any department of the Central or the State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of the Department/Institution or agency concerned.

15. Railway stores and materials required for use on Railway and not removed outside the railway boundary but does not include stores imported for purchase or consumption by railway employees or stores which a railway co-operative store has stocked for sale to members.

16. Chemicals such as Killopatera, Gammexene smoke, killopatera and Gammexene Dust imported by the Civil Supplies Department for disinfection of foodgrains, provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of the Government in the Civil Supplies Department.

17. All articles which are the property of the Union Government except those which were liable to octroi duty prior to 1st April, 1937.

18. In case where a Municipal Committee collects octroi for Cantonment Authority as well for itself, goods belonging to Government, if accompanied by a certificate from a Gazetted Officer of the Department that the goods are the property of the Government and are intended for use within the limits of the cantonment, will be exempt for octroi.

19. Goods belonging to Ambassadors, High Commissioners, and other persons holding diplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniforms intended for use by the National Cadet Corps; provided each consignment of such stores is certified by a responsible Officer of the National Cadet Corps that the property belongs to the said institution.

21. Undermentioned stores and articles and equipment of the State Government in connection with National Extension Service and Community Development Blocks will be exempted for octroi provided each consignment is accompanied by a certificate signed by the Block Development officer of the National Extension Service or the Community Development Board concerned, as the case may be, that it is the property of the Government and is required for use in the said block:—

- (1) Radios;
- (2) Agricultural tools and implements;
- (3) Audio-visual equipments, including projectors and generators;
- (4) Medicines;
- (5) Sewing machines;
- (6) Gramophone machines and records;
- (7) Office furniture and stationery;
- (8) Insecticides and pesticides;
- (9) Dust gun powder, bucket, pump, plunger, duster, pruning knife, tarphali secateur, food sprays;
- (10) Equipment and supplies for veterinary hospitals;
- (11) Equipment and clothing for civil dispensaries and health centres;
- (12) Agriculture seeds and fertilizers;
- (13) Jeep, Station-wagons, trailers, motor parts, road graders, bulldozers and their parts and road making equipment;
- (14) Loud-speaking equipment;
- (15) Typewriters and duplicating machines.

22. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

#### (B) Miscellaneous Articles:

1. Bona fide personal and household belongings of persons coming to take up their residence in a municipality and bona fide personal luggage of travellers.

2. Chemicals used as fertilizers, such as Sodium-nitrate etc; imported for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including newspapers).

5. Stamps, stamp paper and petition paper.

6. Head loads of fuel, grass and brushwood.

7. Salt (where it was not being taxed before the 1st April, 1937).

8. Hand-woven cloth made from hand-spun yarn.



9. Hand-spun yarn.
10. Examination answer-books.
11. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department provided that the consignments are accompanied with a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.
12. Articles of dowry accompanying the bride.
13. Articles imported in connection with the mourning ceremony.
14. Stores imported by Indian Red Cross Society, St. John Ambulance Association or by any registered Charitable Institution.
15. Sweets, other edibles and bhaji for immediate personal use not exceeding five kgs. in weight per person.
16. Earth and chichra leaves and leaves of sal, dhak, and taur.
17. Any other articles considered necessary by a Municipality taking into consideration local conditions and approved by the Government.
18. Gift commodities, supplies and equipment in parcels or otherwise bearing the mark 'Care' when imported by or on behalf of Co-operative for American Remittance of Europe Inc for the official use. The importer shall satisfy the Municipal Authorities that the contents of parcel are purely for the official use of the Co-operative and these are not meant for sale at any stage.
19. Gift commodities like foodgrains, foodstuffs including milk-powder, processed foodstuffs, multipurpose foods, drugs and medicines, multivitamin tablets, hospital equipment and supplies, agricultural implements and such other supplies received from foreign countries as would be acceptable to the Government of India, for free distribution by relief organisation approved by the Union or the State Government; provided that the organisation concerned satisfied the Municipal Authorities that the consignment in question contains Gift commodities meant for free distribution.
20. Goods belonging to the National Small Industries Corporation, Limited, New Delhi, when sold through their sale-vans; provided that a certificate signed by the Development Officer of the National Small Industries Corporation, New Delhi is furnished to the effect that the goods belong to the said corporation and are intended to be sold on 'No profit basis'.
21. Jewellery of all kinds, made of gold, silver and precious stones or imitation.
22. All hand-woven articles such as darries, khoses, bed-covers etc.
23. (i) Charkhas of all types e.g. Traditional Charkha, Box Charkha and Ambar Charkha.  
(ii) Spare parts of the various types of charkhas including carding implements silver-making attachment and flute, rollers, etc.  
(iii) Handlooms used for the production of hand-spun, hand-woven cloth.
24. Chaff-cutters and their parts, cane-crushers and their parts, karahas (juice boiling pans) and other Agricultural implements, viz harrows, cultivators, drags, levellers, plant protection

equipment, planters, harvesting machines and implements, diggers (Patato diggers, groundnut diggers etc.), thrashing machines, weckers, manure spreaders and screeners, grain cleaners and graders, water lifts, viz. Persian wheels and other agricultural implements and the parts of all these agricultural implements, and the parts of all these agricultural implements and machines.

Note:—This concession is exclusively meant for the agriculturists and not for the firms who deal in agricultural implements.

25. Undermentioned goods of an Institution which is a branch of an organisation certified by the Khadi and Village Industries Commission:—

- (1) All descriptions of cloth and fabrics woven on handlooms in India, from hand-spun cotton, silken or woollen yarn;
- (2) All hand-spun cotton, silken or woollen, yarn produced in India;
- (3) Flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;
- (4) Charkhas, dhunkies and other accessories used in the Khadi industry;
- (5) Cotton (rui and kapas); and
- (6) Dye-stuffs used in dyeing and printing khadi.

26. Sugarcane for sale to sugar factories situated outside the Municipal limits.

27. Neera (date palm juice), palm gur and palm sugar.

28. Circus goods including animals, etc., provided a certificate is produced by the Manager of the Circus concerned to the effect that the goods, etc. are the property of the circus.

29. Cane-crusher belonging to the Nahan Foundry (Pvt.) Limited, Nahan, accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said foundry.

30. Material, equipment, etc. in connection with the exhibitions organised by the Khadi Ashram, Ambala City provided a certificate is produced from the Manager of Khadi Exhibition, Ambala City to the effect that such material is imported for exhibition purpose only.

31. Pumping sets including electrically operated.

32. All building material for construction of a Harijan colony, provided that it is certified by the District Welfare Officer that material imported shall be used entirely for the construction of the said colony.

33. Bee-keeping equipment belonging to the All-India Khadi and Village Industries Board, imported into the limits of any municipality.

34. Juice-boiling pans (Karahas) and cane-crushers, accessories belonging to the Nahan Foundry (P) Limited, Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.

35. Left and only left shoe of the pair if marked "Sample" inside and outside the sole thereof in bold letters.

36. Gas cylinders.

37. Niyara including ghuthali, kach and sodh imported by niyaries.

OCTROI SCHEDULE

Serial No.	Description of articles	Rate	
		Per 100 kilograms 3	Ad valorem 4
1	2		
CLASS I—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS		Rs. P.	Rs. P.
1.	All grains, their flour and pulses, including seal, dharaou, rice, paddy, except suji, majda, rawa and nishashta ..	1.00	00
2.	Suji, maida, rawa and nishashta and parched grain including those coated with gur, sugar and shakar ..	1.00	—
3.	Refined sugar, i.e. while or crystalized sugar icing sugar, candy sugar loaf (miori) sugar in tins, cans, bottles, boxes, including sugar cubes ..	2.00	00
4.	Sugar not otherwise specified including gur, shakar, minja, talauncha, molasses, rab, shira, and sugarcasen juice and desi sugar ..	1.00	00
5.	Fresh fish, eggs, game birds, bacon, ham, meat and poultry not bottled or canned ..	5.60	..
6.	Tea of all kinds including tea dust, tea leaves and tea stalks ..	4.00	00
7.	Ice. ..	0.18	00
8.	Ghee and butter including khoa and cream (fresh or tinned) ..	4.20	00
9.	Hydrogenated oils used as substitute of ghee ..	4.20	00
10.	Vegetable Oils and Linseed Oils ..	3.00	00
11.	Fresh milk, skimmed or unskimmed ..	0.35	00
12.	Betel leaves ..	7.00	00
13.	Confectionary, sweetmeats, biscuits, coffee, tinned milk, milk powder (canned, bottled or otherwise) Jams (canned or bottled) pickles, preserved fruits, honey, macroni and such groceries (including flour rice), oilmen's stores and preparations of food and drink as are not otherwise scheduled ..	8.40	or 0.02 per rupee.
13-A.	Articles of light refreshment like aerated waters (including Coca Cola and Vimto) ..	00	or 0.02 per rupee.
13-B.	All sweets prepared from gur ..	2.80	00
14.	Desi achar and desi murabba ..	3.00	00
15.	Bread (double roti) ..	1.40	00
16.	Potatoes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara, arbi, kachaloo, halwa kaddu, petha, dried onions and other fresh vegetables not specified elsewhere, but including water-melon, kharbuza, tomato, nashpati, amrood, aroo and ber ..	1.00	00
17.	Sugarcane, turnip, redish, cocumber (kheera) Khakri, tar and carrot (gajar) ..	1.00	00
17-A.	Sugarcane for sale to sugar factories within municipal limits ..	0.3/4	00
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (Khumb, dhingries and guchhies) and all kinds of nuts and their kernels, except those specified elsewhere in the schedule ..	2.10	00

1	2	3	4
		Rs. P.	Rs. P.
19.	Pistachionuts or pista, kernels, of almonds and akhrot ki giri including chahar magas ..	6.00	00
20.	Groundnuts or mongphali (a) peas only (without shell) (b) pod and peas (with shell) ..	1.00	00
21.	Fresh fruits other than those specified elsewhere ..	2.00	00
21-A.	Galgai, green amla, lasures, sour lime dheou, delas, unripe and ripe desi mangoes ..	1.00	00
22.	Paper, barri, seviyarmstarch and phulwari ..	5.00	00
23.	Articles of grocery (karyana) not specified elsewhere and sip chips ..	3.00	00
24.	Seeds of vegetables, fruits, flowers ornamental shrubs and trees ..	1.40	00
24-A.	Domnut seed ..	1.00	00
24-B.	Seedlings and saplings of vegetables, fruits, flowers, or namental shrubs and trees ..	1.40	00
25.	Cotton-seeds, oil seeds and fodder seeds and seeds of green manuring crops like san hamp ..	1.00	00
26.	Oil cakes ..	1.00	00
27.	Bhusa, bran (chokar), fodder including green fodder (except on head leads) ..	0.09	00

#### CLASS II—TOBACCO, ALCHOLIC LIQUORS AND OTHER INTOXICANTS

28.	Tobacco manufactured including tobacco leaves and ropes	3.00	00
29.	Cigars, Cigarettes including Biri ..	..	0.02 per rupee.
30.	Zarda, Sruff, scented tobacco ..	..	0.03 per rupee.
31.	All kinds of foreign and country liquor ..	..	0.5 per rupee.
32.	Bhang ..	0.70	..
33.	Opium ..	2.80	..
34.	Charas ..	2.80	..
35.	All other intoxicating drugs not specified above ..	2.80	..

#### CLASS III—ANIMALS FOR SALE OR CONSUMPTION

36.	Sheep, goats and other quadrupeds not specified elsewhere ..	1.00	per tail.
37.	Horned cattle, camels, horses, mules and donkeys ..	0.50	per tail.

#### CLASS IV—COMMERCIAL HEAVY CHEMICALS, CHEMICALS, MEDICINES, DRUGS, SPICES, GUMS AND INCENSES

38.	Heavy commercial chemicals like sulphur refined soda caustic, soda potash, naphthalene balls, acids, bleaching powder carbonate including potassium and sodium carbonate, bicarbonate of ammonia, calcium, zink, magnesium chloride and soda sillicate disinfectants like phenyle, cresol, isol, liquid chlorine, soda ash, or washing soda (bhobi soda) etc.	2.00	..
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1	2	3	4
		Rs. P.	Rs. P.
38-A.	Crude saltpetre, crude sulphur, sulphur ores, rubber-chemicals, and other ores of chemicals not specified elsewhere	0.18	..
39.	All kinds of chemicals (ammonia, carbonic acid gas, nitrogen and hydrogen) allopathic and homeopathic medicines and drugs, including essences, tinctures and other medicinal preparations not otherwise specified	8.40	or 0.02
39-A.	Oxygen gas	0.30	per rupee.
	(ii) Dissolved acetylene	0.60	per 100
40.	Unani and ayurvedic medicines and drugs not otherwise specified including harmal dhuup, agarbati, loban and similar herbs, roots, leaves flowers and seeds used as incense	5.00	cubic feet.
41.	(a) All kinds of species except those specified below	4.00	..
	(b) Anardana, imli, haldi	2.00	..
42.	All kinds of gums	2.80	..

### CLASS V—TEXTILES AND MANUFACTURED ARTICLES OF DRESS

43.	Kapas (raw cotton)	1.00	..
44.	Ginned cotton	2.00	..
45.	Raw wool and animal hair	2.00	..
45-A.	Wool tops, carded and furnished wool	2.00	..
46.	Cotton and woolen yarn upto 2 ply or thread whether twisted or otherwise	4.00	..
47.	Knitting wool more than 2 ply	5.60	..
48.	Silk yarn or thread and chamki mercerized cotton yarn	4.00	..
49.	Silk and artificial silk piece goods, velvets and woollen piece goods	6.00	..
50.	Cotton and linen piece goods including niwar	6.00	..
51.	Haberdashery, drapery, hosiery including furs, boot laces, hats, carpets, blankets and ready made clothes except those specified elsewhere	6.00	..
52.	Munj loose, jute, patha coir, dib and other fibres and articles made thereof including cotton waste, gunny bags, tats, hessian cloth and articles made thereof except these mentioned against No. 109	1.00	..
53.	Canvas, tents, tarpaulins, book-binding cloth, tracing cloth, tonga and motor-head cloth	6.00	..
54.	Condemned and old clothes made of linen, cotton or wool, blankets, tarpaulins, ground sheets, durries, tents, choldaries, canvas, bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap	1.40	..
55.	Gold and Silver lacs, wier and thread, gota kanari, lamia, silma, sitara (imitation or real) kalabtun, kaitun	14.00	..

### CLASS VI—ARTICLES OF GENERAL MERCHANDISE TOILETS, PERFUMERY, LIGHTING AND WASHING

56.	Articles of toilets including lifebuoy soap, prefect medicated soap and nahan soap and perfumery	7.00	..
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1	2	3	4
		Rs. P.	Rs. P.
57.	Articles of general merchandise ..	6.00	..
58.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax ..	6.00	..
59.	Matches ..	4.00	..
60.	Sajji, soap nuts, retha, kishta and soap stone ..	1.00	..
61.	Other washing soap (including monkey brand soap, sunlight soap, vim and lux flakes) alum saltpetre refined, potash, epsom salts, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils ..	3.00	..
61-A.	Carbide of calcium ..	0.70	..

#### CLASS VII—SCIENTIFIC APPARATUS INSTRUMENTS OF MUSIC AND AMUSEMENT

62.	All kinds of apparatus, instruments and equipments used in photography except cinematographic films ..	14.00	..
63.	Cinematographic films ..	14.00	..
64.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic, telegraphic and televisual apparatus and goods ..	..	0.02 per rupee.
65.	Deleted ..	..	..
66.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts ..	..	0.02 per rupee.
67.	All musical instruments including radio-sets and their spare parts ..	..	0.02 per rupee.

#### CLASS VIII—ELECTRIC GOODS

68.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater and iron including their spare parts, wire, plug, bulb, switch, motor, holder, shade, cables both insulated or otherwise earthen and porcelain insulators, alternators, rotary convertors, control gears and their parts ..	6.00	..
69.	Electric casing and capping including blocks and gutties ..	1.00	..

#### CLASS IX—SPORTS, GAMES AND TOYS

70.	Articles used for sports and games both outdoor and indoor and toys of all kinds ..	6.00	..
70-A.	Clay toys, coloured and unpolished ..	0.35	..

#### CLASS X—STATIONERY AND PAPERS

71.	All kinds of stationery such as ink, pen, fountain pen, rubber eraser, bottle gum, pin, tag, lacas, punch, clip, file board, Flying cover, nib, lead for pencil, note paper, envelope, rubber or steel stamps, stamp stand, inkpot, blotting paper,		
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1	2	3	4
		Rs. P.	Rs. P.
	slate, takhti, copy book, note-book, diary, register, bahis, forms except those exempted, typewriters, duplicating machines, accessories and spare parts thereof ..	2.80	..
72.	All kinds of blank paper ..	2.10	..
73.	Waste paper, paste, mill-board, straw-board and card-board packings ..	1.40	..
<b>CLASS XI—LEATHER, RUBBER, CANVAS AND ARTICLES MADE THEREOF</b>			
74.	Raw hides, skins, flashings, natural bonas and natural guts ..	1.00	..
75.	Dressed hides and manufactured leather ..	4.00	..
76.	Saddlery boots, shoes, leather clothes and other articles made of leather, fur, cork and skins of animals fit for use as mats or rugs ..	5.00	..
77.	All kinds of articles made of rubber, including tyres and tubes used in vehicles ..	6.00	..
77-A.	Raw rubber ..	0.88	..
78.	Old and unserviceable rubber goods and scrap ..	1.40	..
79.	Rubber solution ..	2.80	..
<b>CLASS XII—METALS AND ARTICLES MADE OF METAL EXCEPT ARTICLES UNDER CLASS XIII</b>			
80.	Iron, iron sheets galvanised iron sheets, bars, pipes including G.I. pipes, girders, rails round iron angles and tees ..	2.00	..
81.	Iron scrap, iron slag, iron dust and metallic ores, not otherwise specified ..	1.00	..
82.	Sheets, bars, of all other metals like brass, copper, bronze, zinc, lead, tin and German silver ..	3.00	..
82-A.	Scraps of all metals other than of iron including broken utensils ..	0.70	..
83.	Wire and wire ropes ..	2.00	..
84.	Articles made of iron or galvanised iron, hose pipes, pots and pans, bath-tubes, buckets, trunks, suit-cases, etc. ..	3.00	..
85.	Articles and utensils made of other metals exclusively or of alloys including Moradabadi and aluminium wares, German Silber wares and EPNS wares ..	6.00	..
<b>CLASS XIII—MACHINERY</b>			
86.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts ..	2.00	..
87.	Vehicles:—		
	(a) New Tractors ..	20.00	per vehicle.
	(b) new motor-cars lorries and trucks ..	100.00	-do-
	(c) New motor-cycle without side car ..	20.00	-do-
	(d) New motor-cycle with side car ..	25.00	-do-
	(e) New cycle, new tricycles, new perambulators, rickshaws and spare parts of all vehicles ..	6.00	per 100 kg.

1	2	3	4
		Rs. P.	Rs. P.
	(f) New tonga, new gadda, new thela ..	4.00	per vehicle.
	(g) New handcart ..	2.00	each.
	(h) Spare parts of Gaddas, thelas, etc. like wheels and other accessories ..	1.00	per 100 kg.
88.	Tools and other accessories of all kinds like hammers, sand files, screws, phans, saws, iron, nuts, pipes, sand paper, rivets, washers, plass, wrench, nails, etc. ..	2.00	..
CLASS XIV—MINERAL AND LUBRICATING OILS			
89.	Petrol power alcohol ..	0.35	per 100 litres
90.	Kerosene oil, powerine ..	0.35	-do-
91.	Lubricating oils ..	1.40	-do-
92.	Diesel oil ..	0.70	-do-
93.	Crude oil and fuel oils ..	0.70	-do-
93-A.	Grease ..	0.70	-do-
94.	All other mineral oils not specified above ..	0.70	-do-
CLASS XV—ARTICLES USED FOR CONSTRUCTION BUILDING, BUILDING FITTINGS AND FURNITURE			
A—MASONRY WORK AND EQUIPMENT			
95.	Sun-dried bricks ..	0.12	per thousand.
96.	Burnt bricks ..	1.00	-do-
97.	Fire bricks, geri, lime, pando earth, multani miti or gachini, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthenwares, hume pipes, stoneware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and pumic stone including crucibles, emery powder, emery wheels and all kinds of esbestos sheet and packing broken glass ..	1.00	..
97-A.	Fire clay, China Clay, quartz stone folspar stone and gypsum ..	0.18	..
98.	Cement, hurmachi and ramraj ..	0.35	..
99.	Kharia mitti, coke, cinder (kalikeri) limenodule (kankar) including limestone and bajra, earthen pinjron, river, river sand, burnt earth (Lal Keri) and surkhi (Brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone ..	0.05	..
99-A.	Brick ballast (mori) ..	0.03	..
100.	Chilms, kanalties and all kinds of unglazed country earthen ware ..	0.05	..
101.	Nilab ..	0.09	..
102.	Giared tiles for walls and floors ..	2.00	..
			per thousand



1	2	3	4
		Rs. P.	Rs. P.
103.	Marble and articles made thereof, marble chips and Marble dust and Delomite stone	2.00	..
104.	Sanitary fittings whether made of stoneware, porcelain, metal, bricks etc.	3.00	..
104-A.	Tarfelt	3.00	..

### B—WOODEN MATERIAL AND EQUIPMENT

105.	Wooden sleepers, logs, wooden, planks, timber including bamboos lathies, tallies, sirkies and condemned railway sleepers	1.00	..
105-A.	Sarkandas	0.18	..
106.	Plywood sheets, window pans, glass sheet of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified	3.00	..
107.	Superior furniture like table chair, side rack, table rack, shoe-rack, book shelf, sofa sets, teapoy, almirah, hat-rack, palung guav almirah, wooden tray, wooden box, drawer cradle, dressing table, curtain hanger, coat hanger, picture frames and frame wood etc.	4.00	..
108.	Ordinary furniture like charpai, takhatposh, desk, bench blackboard, stool, wooden articles of kitchen equipment	2.00	..
109.	All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc.	2.00	..
110.	Cane imported as raw materials, khas, belting, wooden packing cases, baskets	1.00	..

### C—PAINTS AND VARNISHES

111.	Varnishes, paints, turpentine, mineral turpentine, glue, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere	5.00	..
111-A.	Methylated spirit	1.00	..
112.	Rosin and resin	1.00	..

### CLASS XVI—FUEL

113.	Fuel wood, cow-dung (Upla) sawdust, charcoal, soft coke and its dust, steam coal and its dust, hard coke slack coal, and brush wood	0.09	..
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### CLASS XVII—MISCELLANEOUS

114.	Dyes, colours, including natural indigo, mejith, maju, hira-kasis, lac, shoe polish and sealing wax	4.00	..
114-A.	Kikar bark	0.18	..
115.	Empty bottles, jars of all kinds, tins, drums and barrels	1.00	..
116.	Cutlery, except otherwise scheduled	11.20	..
116-A.	Crockery and glass-ware	6.00	..

1	2	3	4
		Rs. P.	Rs. P.
	(f) New tonga, new gadda, new thela ..	4.00	per vehicle.
	(g) New handcart ..	2.00	each.
	(h) Spare parts of Gaddas, thelas, etc. like wheels and other accessories ..	1.00	per 100 kg.
88.	Tools and other accessories of all kinds like hammers, sand files, screws, phans, saws, iron, nuts, pipes, sand paper, rivets, washers, plass, wrench, nails, etc. ..	2.00	..
CLASS XIV—MINERAL AND LUBRICATING OILS			
89.	Petrol power alcohol ..	0.35	per 100 litres
90.	Kerosene oil, powerine ..	0.35	-do-
91.	Lubricating oils ..	1.40	-do-
92.	Diesel oil ..	0.70	-do-
93.	Crude oil and fuel oils ..	0.70	-do-
93-A.	Grease ..	0.70	-do-
94.	All other mineral oils not specified above ..	0.70	-do-
CLASS XV—ARTICLES USED FOR CONSTRUCTION BUILDING, BUILDING FITTINGS AND FURNITURE			
A—MASONRY WORK AND EQUIPMENT			
95.	Sun-dried bricks ..	0.12	per thousand.
96.	Burnt bricks ..	1.00	-do-
97.	Fire bricks, geri, lime, pando earth, multani miti or gachini, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthenwares, hume pipes, stoneware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and pumic stone including crucibles, emery powder, emery wheels and all kinds of esbestos sheet and packing broken glass ..	1.00	..
97-A.	Fire clay, China Clay, quartz stone folspar stone and gypsum ..	0.18	..
98.	Cement, hurmachi and ramraj ..	0.35	..
99.	Kharia mitti, coke, cinder (kalikeri) limenodule (kankar) including limestone and bajra, earthen pinjron, river, river sand, burnt earth (Lal Keri) and surkhi (Brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone ..	0.05	..
99-A.	Brick ballast (mori) ..	0.03	..
100.	Chilms, kanalies and all kinds of unglazed country earthen ware ..	0.05	..
101.	Nilab ..	0.09	..
102.	Giared tiles for walls and floors ..	2.00	..
			per thousand

1	2	3	4
		Rs. P.	Rs. P.
103.	Marble and articles made thereof, marble chips and Marble dust and Delomite stone	2.00	..
104.	Sanitary fittings whether made of stoneware, porcelain, metal, bricks etc.	3.00	..
104-A.	Tarfelt	3.00	..

### B—WOODEN MATERIAL AND EQUIPMENT

105.	Wooden sleepers, logs, wooden, planks, timber including bamboos lathies, tallies, sirkies and condemned railway sleepers	1.00	..
105-A.	Sarkandas	0.18	..
106.	Plywood sheets, window pans, glass sheet of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified	3.00	..
107.	Superior furniture like table chair, side rack, table rack, shoe-rack, book shelf, sofa sets, teapoy, almirah, hat-rack, palung guav almirah, wooden tray, wooden box, drawer cradle, dressing table, curtain hanger, coat hanger, picture frames and frame wood etc.	4.00	..
108.	Ordinary furniture like charpai, takhatposh, desk, bench blackboard, stool, wooden articles of kitchen equipment	2.00	..
109.	All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc.	2.00	..
110.	Cane imported as raw materials, khas, belting, wooden packing cases, baskets	1.00	..

### C—PAINTS AND VARNISHES

111.	Varnishes, paints, turpentine, mineral turpentine, glue, polish, dry colours, other material used in distemping and polishing except those scheduled elsewhere	5.00	..
111-A.	Methylated spirit	1.00	..
112.	Rosin and resin	1.00	..

### CLASS XVI—FUEL

113.	Fuel wood, cow-dung (Upla) sawdust, charcoal, soft coke and its dust, steam coal and its dust, hard coke slack coal, and brush wood	0.09	..
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### CLASS XVII—MISCELLANEOUS

114.	Dyes, colours, including natural indigo, mejith, maju, hira-kasis, lac, shoe polish and sealing wax	4.00	..
114-A.	Kikar bark	0.18	..
115.	Empty bottles, jars of all kinds, tins, drums and barrels	1.00	..
116.	Cutlery, except otherwise scheduled	11.20	..
116-A.	Crockery and glass-ware	6.00	..

1	2	3	4
		Rs. P.	Rs. P.
117.	Desi glass bangles, enamel-ware and feeding bottles for in fant's ..	4.00	..
117-A.	Mica ..	..	0.02
			per rupee.
118.	Rags ..	0.70	..
119.	Coal-tar (not otherwise exempted) ..	0.53	..
120.	Fire-arms and arms ..	5.60	..
121.	Ammunition, gun-powder, blasting powder and fireworks ..	5.60	..
122.	All other articles not otherwise exempted and not chargeable under any other head ..	5.60	—

By order,  
S. K. CHAUHAN,  
Secretary.